App F IX 4

Previous References

1947 .48
(ml)

File No 59-47
Serial Nos 20 21

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Dec'47

SUBJECT

Cancellation of the levy of octroi on Cocoanut and Copra brought into the municipal limits of Bijnor town municipality.

6747/L √ 8833/L

Letter No A3 C 4832-305/45-46 dt 21-3-46 from the Dy Commr Kadur Dt, forwarding for orders of Govt, a copy of the resolution of the Borur Town mee dt 3-9-45 resolving to cancel the levy of octroi on cocoanut & copra & to levy a tax of annas four per cart-load of cocoanut & copra brought into the mc limits

1) The Dy Commr Kadur Dt is not in favour of the proposal

2) Submit for orders

KMS 6/4

3) Pl obtain a copy of the bylaws for the levy of octroi on certain articles in the Borur Town Mcty.

8/4/46

TYPING SECTION
10 APR 1946
GEN B

4) Submit with a draft letter for appl

KMS 9/4

5) Issued

To The Dy Commr Kadur Dt

No L 112 48 dt 17-4-46

Requesting him to forward a copy of the Bye laws which are in force in the Borur Town mcty for the levy of octroi on certain articles.

KMS 18/4

Letter No A3-C 4832-305/45-46 dt 1-6-46 from the Dy Commr, Kadur Dt forwarding a copy of the octroi Bye laws of the Borur Town mcty

6) Submit with reference to Para 3 supra

KMS 18/6

8833 ∫ 7/3

8833/ 7) The bylaws do not contain the list of articles on which cess is levied in the rly pl plots further, what is the other kind of tax which may be levied & the rate of from annas pe each cow must to pass y/s Pyre Tax respectly 93 for this rly other than cess

8) Pl submit to Govt for 1946-47 1946 cess

9) Subd with a draft letter for appl

10) Approved

To The Dy Comm Kaira Dt

No L 14371 D 24-10-46

Calls for a Copy of the Bylaws Containing the list of articles on which cess is levied

Sub A 7/7 Letter no A-3-C 4832/45-46 D, 13-7-46 from the D C Kaira Dt, furnishing the information

Subd 11) The Dy Comm Kaira Dt while forwarding a Copy of the Bylaws Containing the list of articles on which cess is levied has stated that the proposals of the rly are not feasible and may not be sanctioned

12) Pl put up draft Govt Comments on this rly for 1946 to pass the Govt cess

Inspection note

713 / 1128
2

General and Revenue Secretariat | File No | of 194 | [App F III–?

Serial No

13) A Copy of the Budget of the Borrus Town mlcp for 1946-47 is enclosed by Encl is submitted

14) cl Draft Calling for a Copy of the Inspection Notes latest is also submitted

MMS 30/7

15) Submitted

M 7/8

To The Dy Comm Kalutara

No L/1911 Dt 1-8-46

Calls for the latest copy of the notes of Inspection of the Borrus Town mc office

Letter No A3.c 4832/45-46 Dt 3-8-46 from the Dy Comm, Kalutara, forwarding a copy of the notes of inspection of the Borrus Town mc office held by him on 19-2-46

16) submitted with reference to para 12 supra

MMS 19/8

17) pl put up a brief note on the files of the Case for the perusal of Hon Minister

for 19/8/46

18) 1947 The residents of Borrus Town represented on 3-9-45 that the weekly Shandy at the place may be held on every Thursday instead of on Saturdays & that the octroi on cocoanuts & copra may be cancelled

19) The Borrus Town mc after due consideration have, at their meeting held on 18-9-45 resolved to the

TYPING SECTION
31 JULY 1946
GEN & REV SECTT

NOTE—Contn Sheet.

ML File No of 1946 47 | General and Revenue Secretariat | Serial No

effect that the Thandy day need not be Changed & that the levy of octroi on the above two Commodities may be cancelled & that a tax of annas four per cart load of Cocoanuts & Copra may be levied

20) In accordance with the above resolution the Odt of the Birur Town Mcl forwarded the records to the Dy Commr together with the resolution of the Mcl with a request to obtain the sanction of Govt to the proposal

21) It was pointed out by the Dy Commr to the Mcl that no useful purpose would be served by the proposed reduction as the word "Cart-load" is not defined ~~for~~ Instructions were also issued by the Dc to revise the octroi Bye laws making provision therein allowing 15 days time to the merchants to export the Commodity. ~~It~~ The Mcl have however reiterated their previous resolution.

22) While forwarding the records to the Govt the Dy Commr has stated that it is undesirable to accept the resolution, as it will create competition between other neighbouring mkts for Cocoanut & Copra market and that the income under octroi also would suffer in the Birur Town he has also stated that the financial Condition of the Mcl, is far from satisfactory. He has therefore recommended that the proposal may not be sanctioned as they are not feasible

23) During the inspection of the Birur Town

Serial No

held on 19-2-46 the Dy Commr has observed as follows:—

"There is Considerable leakage in Octroi. Gokads should be erected at the Provincial roads. The arrears are heavy. Systematic action should be taken. The taxation in this mfly is the lowest in the Dt. The financial position is not Satisfactory. Octroi can be levied on various Commodities immediately to improve the financial position. Every effort should be made to improve the financial position"

24) Points requiring orders are

(1) whether to abolish the levy of octroi on Cocoanuts & Copra & to levy a tax of annas four per Candy load as resolved by the Brim Town mc at or (2) to negature the proposal as recommended by the Dy Commr

Subject with reference to para 17 supra

K.M.S. 20/8/46

25) Octroi is being levied on Cocoanuts at one pie per nut and at eight annas per maund of dry cocoanut in the Brim Town Mfly in accordance with the Bye laws in force from the year 1931

26) On the representation of some Merchants of the Town, the Brim Town Mcl have resolved that the levy of octroi on the above articles may be abolished and a cent-tax at the

Serial No

rate of 4p in the £ on the capital value of Covenants or any covenants might be levied.

(2) The Board has expressed the opinion that the proposal need not be accepted as the financial condition of the city is not satisfactory in the [illegible] years and has been obliged to borrow from the Bank of [illegible] to meet its default and what other kind of tax is proposed to be levied by the Municipal Council except on capital value

(3) Borrowing as a Municipal Its financial condition is very unsatisfactory It will be seen from the latest inspection report of the city that the Board has pointed out this unsatisfactory feature of the administration and has suggested the necessity to improve the financial position while there is need to levy octroi on articles of Commerce, it would not be advisable to do away with the existing levy on Covenants & Agra The proposal is not designed in the best interests of the city and it need not be sanctioned as stated by the Deputy Commissioner The Municipal Board has many Commitments in the maintenance of the High School, improvement of water supply and it cannot forego the income which it is getting from several sources Hence the proposal may not be approved Revenue Secretary for Secretary

PVD

Page 10 ante

1128/L V 1944/mds

29) What is the income annually from this source?
To what Extent will it be reduced by the altered proposal now made?
Any facts & figures? Nil
4/9/46

30) Submitted with a draft letter for appl
4/9.

31) Yes
5/9/46

To The Dy Comm Ratnapura
No L 4005 Dy 16-9-46
Calls for some information

TYPING SEC 9/101
6 SEP 1946

From
The Dy Commr Chekamagalam District
No A 3 e 4832/45-46 Dy 3 10 47

Furnishes the information called for

32) The annual average income from this levy to be enhanced stated to be Rs 1421 and this would be reduced to Rs 500/- p.m. by the present altered proposals to be borne by the

33) The abolition of cesses on cocoanuts and Copra is bound to adversely affect the income of the Shandy at Dedigama and the Dis District Board as stated to have consequent

1128/L V Telefax

Received on 22-12 vb declaring the proposal of the Biraw Town Municipal Council.

34) The only advantage ~~of this~~ claimed for the proposal is that it would help Biraw Town Secure a Centre a Covenant Grade school would be at the Expense of the Municipality losing a portion of its income from this Source and the Lyelluck Board losing income from the Shwaepaw Shandy

35) The Do not in favour of the proposals

36) Seeks for orders - Reference para 29 Supra

The Petitioners The facts of the case have been set forth in paras 18 to 28 supra

According to Schedule II attached to the Myanmar Town and Village Act 1933, octroi is levied at various per cwt. This is the rate adopted by the Prin Town Municipality in the existing bylaws but is in force As against this cwt it is proposed to levy a tax at four annas per cartload The word "cartload" is not defined by the Act and this is not the unit of the nomenclature adopted in the Statute Hence

I agree to the proposal 1944 cannot be accepted

Further, the NLC proposes the levy of a tax of four annas per cattle

What kind of tax this is is not stated

It can either be octroi or toll

If this not proposed the levy of this octroi cannot be levied as this is

imposition by "Cattle" is not authorised by the Statute The Dc has also mentioned other grounds against the proposal which need not therefore be sanctioned

Rejected 16/11/47

14/11

I agree

The Municipality will be asked to send up well considered proposals

Minister S.G

THE MINISTER FOR LOCAL SELF GOVERNMENT
No 425
Date 12 12 47

Rec 11/12/47

20/11/47

20/11/47

12/12

Dft rejected

12/12/47

TYPING SECTION
17 DEC 1947
CHANCERY SECTION

Dft letter to the Dc, Chenchamagalam

Dft ce put up

Issue 16/12/47

16/12/47

19++/nl

To

the D.C. Chikkamagaluru

M.L (2021 D) 22.12 4)

Voters the proposal + advises

to send up modified proposal

No Ro-C 4332-305/45-46. Office of the Deputy Commissioner,
Encl nil Kolar District,
Chickballapur, dated the 21st Sept 1946.

6747

From

T N Nagaraja Rao, Esquire Sc ,
Deputy Commissioner,
Kolar District

To

J B Mallaradhya, Esquire, M A.,
Secretary to Government-
Revenue Department-
Bangalore

Sir,

I have the honour to state that some of the residents of Bagur town represented to the President of the Municipality on 3-9-45 that the weekly shandy at the place may be held on every Thursday instead of on Saturday and that the octroi duty on cocoanut and copra may be cancelled The Municipal Council, Bagur, after considering the question passed a resolution on 18-9-45 that the shandy day need not be changed and that the levy of octroi on the two commodities may be cancelled They have proposed to levy a tax of four annas per cartload on cocoanuts or copra Notification calling for objections to the proposal was issued on 18-11-1945, It is reported that no objections have been received The Municipal Council have therefore resolved on 20-12-45 that sanction to the proposal may be obtained,

2 The income from the levy of octroi on cocoanuts and copra during the last five years is reported to be as noted below -

Year	Cocoanuts	Copra
1940-41	95-4-7	5-11-0
1941-42	97-13-2	6-14-6
1942-43	85-4-0	3-9-9
1943-44	87-4-0	2-2-3
1944-45	131-13-11	7-0-0

The Municipal Council is of opinion that on account of the levy of octroi, the cocoanut trade has not prospered at the Head-quarters even the levy of a tax of 0-4-0 on carts would improve the income of the Municipality It was pointed out to the Municipality that the Town is in the middle of cocoanut area in that no useful purpose would be served by the proposed reduction as the cartload is not defined Further, Kolar and Mulbagal Municipal Councils are also urging for the abolition of octroi on the commodities Instructions are also issued to alter the octroi byelaws making provision therein for the levy of

-o- the levy of duty on the quantity of the two commodities ~~xx~~ of sold in the town, allowing merchants 15 days time to export ~~xx~~ Municipal Council have reiterated their previous opinion that the -evy -- octroi should be abolished and tax levied on cartloads instead at 6-4-6 per cart I am of opinion that there is considerable ~~evasion~~ Smuggling ~~xx~~ of it is highly improbable that only a small quantity of copra -etcher an octroi of s 7/-was collected by nearly 9000 people in one

I am of opinion that it is undesirable to accept the reso-lution of the Municipal Council, as it will create competition between other neighbouring Municipalities for coconut and copra ~~xx~~ and further the income under octroi will also suffer The ~~xx~~ financial condition of the Municipal Council is far from satisfactory ~~xx~~ measures like the present one will only make it worse

In enclosing the connected records of the subject, I request that suitable orders of Government may be kindly obtained and communicated to me

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Kandy District

2 13 46

Appendix F (G—1)

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 17 4 46

Signed by for GRS

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 11248

To The Dy Commr Kadurugala

Sir,

With reference to your letter NO A3 C4832-305/45-46 & 21-346 on the matter of the cancellation of the levy of octroi on Cocoanut & Copra and the levy of a tax of annas four per cent load of Cocoanuts & Copra brought into the Burrus Town and limits, I am directed to request you to forward a copy of the Bye laws which are in force on the subject for the levy of octroi on certain articles &c

I have etc

for Secy to Govt

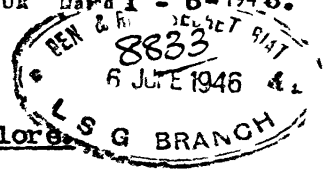
Local Revenue

WD 0874—GPB—25 000—20 11 45

ML 59-44-20

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT
CHIKMAGALUR Dated 1 - 6 - 1946.

No A3.C.4832-305/45-46.
(Encl one- 4 pages).



The Secretary
to the Government of Mysore.,
Revenue Department., Bangalore.

Sir

Re.- Cancellation of the levy of Octroi on cocoanuts and Copra in the Birur Town - Municipality.-

With reference to your letter No.11248 dated 17th April 1946 on the above subject, I have the honour to forward herewith, a copy of the Octroi bye-laws which are in force in the Municipality.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District.

I.MB.

ML 59-47-20

L 14371 & 24.6 46

To The Dy Commr, Kadur Dt

Sir,

With reference to the correspondence ending with your letter No A3 c 4832 - 305/45-46 Dt 1-6-46 in the matter of the Cancellation of the levy of octroi on cocoanuts and copra in the Birur Town mcl, I am directed to point out that the Byelaws sent by you with the letter referred to above do not contain the list of articles on which octroi is now being levied in the mcl ~~and to many other~~ and to request that a copy of the complete Byelaws containing the lists may be sent. It may also be stated as to what the other kind of tax is which may be levied at the rate of four annas per cart load under the provisions of the Town Improvement Act 1933 in this mcl other than octroi on this Commodity

I have etc

for Secy to Govt
Revenue Deptt

59-47-20

No A3.C.4832-305/45-46 OFFICE OF THE DEPUTY COMMISSIONER
Encl KADUR DISTRICT,
CHIKMAGALUR Dated 13-7- 1946

DEPTT. OF REV SECRETARIAT 713 26 JULY 1946 BRANCH

To

The Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

Re.- Cancellation of the levy of Octroi on cocoanuts and Copra in Birur Municipality.

With reference to your letter No.L.1437/dated 24th June 1946 calling for particulars on the above subject, I have the honour to state that in G.O.No L. 3507-8/11.66-31-45 dated 10th November 1931 sanctioning the Byelaws of the Municipality, it has been directed that Octroi may be levied as fixed in Section V of the Schedule of taxes for levy of Octroi in page 169 of the old Municipal Accounts Manual The existing rates of levy are reported to be as noted in the copy of the Byelaws enclosed in the file. Except toll, no other kind of tax may be levied on Cart loads under the provisions of the Town Municipal Act The Municipality has not proposed to levy toll on all vehicles but - Octroi at 0-4-0 per cart-load only on Cocoants The proposals

proposals of the Municipal Council are not feasible and therefore may not be sanctioned

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Kaduna District.
(Absent from Head-quarters)

I.MB.

ML 59-47-20

L1911 81 & 46

To The Dy Commr, Kasur Dt

Sir

With reference to the correspondence ending with your letter No A3C 4832/45-468 13-7-46 in the matter of the cancellation of the levy of octroi on cocoanuts & copra in the Pirmr Town only; I am directed to request you to forward for reference ~~the~~ latest ~~Copy~~ of the notes of inspection of the Pirmr Town ML office made by you.

Thanks etc

for Mgr

for Secy to Govt

Mlt Rly Dept

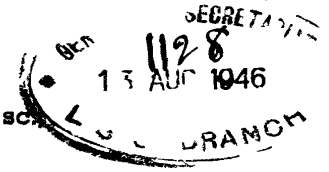
MR 3/7/46

No A3-C 4832/45-46

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Enc One

Dated Chikmagalur 3rd August 1946



FROM

G N Nagaraja Rao, Esq, M sc, L
Deputy Commissioner,
Kadur District

J B Malaradhya, Esquire, I A S,
Secretary to Government,
Revenue Department,
Bangalore

SIR,

As desired in your letter No L 1911 dated 1-8-1946, I have the honour to forward herewith, a copy of the notes of inspection of the Birur Town Municipal Office held by me on 19-2-1946

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District

HPR

ML 59-44-2

L 4005 - 8/16 9 46

To The Dy Commr, Kaira Dt

Sir

With reference to the Correspondence ending with letter no 43 C 4832/45-46 dt 3-8-46 in the matter of the cancellation of the levy of octroi on cocoanuts & copra ~~in the Borsad town~~ and the levy of a tax 3 annas four pie cart load of Cocoanuts & copra brought into the Borsad Town ml limits, I am directed to request you to state what the income annually from this source is at present and what it would be if the proposed tax is levied & to what extent it will get reduced by the altered proposal now made.

Thanking etc

for Secy to Govt

Rev Dept

ML 59-47-20

No A3-C 4832/45-46
Enc two

Office of the Deputy Commissioner,
Chickmagalur District,
Chickmagalur, dated the 3rd October 1947

From

The Deputy Commissioner,
Chickmagalur District,
Chickmagalur

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

Regarding the cancellation of the levy of Octroi on Cocoanuts and copra and the levy of a tax of annas four per cart-load of cocoanuts and copra brought into the limits of the Birur Municipality

With reference to your letter No L 4005 dated 16th September 1946, calling for particulars on the above subject, I have the honour to state that the annual income from this source is as noted below -

Year	From cocoanuts	From copra	Total
1-1941-42	97-13-2	6-14-6	104-11-8
1942-43	85-8-0	3-9-9	89-1-9
1943-44	87-4-0	2-2-3	89-6-3
1944-45	131-13-11	7-0-0	138-13-11
1945-46	128-10-2	159-8 6	288-2-8

The average income works out to Rs 142/ per annum The intention of the Municipal Council in passing this resolution is to start cocoanut business at Birur The President reports that by the proposed levy of tax at 0-4-0 per cart load of cocoanuts and copra a monthly income of Rs 50/- may be expected

2 If octroi on these articles is abolished, Birur will be a market place for cocoanut trade and this will affect the income to the District Board from the Shivapura shandy Some of the merchants of Shimoga, Sagara, Bhadravathi, Kudlur etc , have petitioned to this office that permission to hold a cocoanut shandy at Birur may not be given andthat arrangements may be made for holding the shandy at Shivapura during day time instead of during nights The matter was referred to the Kadur District Board for opinion and it has been resolved on 22-12-46 that the

that the Board declines to accept the propos l of the Birur Municipa Council, since it will affect the District Board shandy at Shivapur. A copy of the resolution of the Kadur District Board and the petition referred to above are enclosed for favour of reference

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Chick[illegible]galur District

HPF

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(~~Continuation sheet draft form~~)

No L 12021/R

22/12/47

To ML9-47-21

The D C, Chilaw

Sir

With Reference to the Correspondence ending with your letter No A 3 C 4832/1 dated 3 10 47 on the matter of Cancellation of the levy of octroi on Coconut and Copra brought into the limits of the Borough town municipality and to levy instead a tax of four annas per Cartload of the articles, I am directed to observe that the term "Cartload" is not defined by the Municipal Council and there is also not the least on the nomenclature adopted in the Schedule for the levy of octroi on the articles. Also it is not clear whether the

WD 03603—GPB—1o 000—8-7 35

allowed levy of Cess on the levy basis of toll or octroi of the Municipality, this important works the irregular as the amount of Cartload is not authorised by the Statute which are seen from the Records disclose that there has been no proposal at all for the levy of toll by the Municipal Council for want of these discrepancies, I am to add that the proposal cannot be accepted and the Municipal Council may be advised to send up modified and well-considered proposals if necessary — Records accompany

I have the

honour

to be

Sir

Your most obedient

servant

16/12/47

16-12-47